



Budget/Fiscal Services

351 NW North Street
Chehalis WA 98532

MISSION STATEMENT

“To preserve and enhance the quality of life in Lewis County through government leadership, service, education and administration”

2012 PRELIMINARY BUDGET IN BRIEF

LEWIS COUNTY, WASHINGTON
BOARD OF COUNTY COMMISSIONERS
351 NW North Street, Chehalis WA 98532

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9/6/2011

Current Expense Fund:

2011 has been challenging as the County reduced operations this year to match anticipated revenue. All offices and departments, paid for by the Current Expense fund, are struggling to meet workloads with reduced budgets and staffing. The Property tax growth limitation (1%) had already created a downsizing affect in Current Expense and now additional revenue reductions from Sales tax, interest revenue and State grants will continue to force Lewis County into a position of further service reductions in the future.

We began 2011 with a balanced budget and have made very few adjustments to the budget so far. With the amendment done early this year and the one to be done this month it is estimated that the County will use ~\$153,000 more in reserves than anticipated. These expenditures should be covered by an unanticipated increase in Timber taxes.

New sales tax and an anticipated increase in Timber taxes have helped offset the \$1 million increase in salary and benefit costs for 2012. It is currently estimated that the county will need to use ~\$277,040 to balance the Preliminary 2012 budget. The BOCC has decided not to use a Road property tax shift in 2012. The amount of "rollover" from 2011, which was estimated by the departments/offices, should cover the increased costs for 2011 and the shortfall in revenue for 2012. This would allow the county to maintain its current fund balance for the operating fund.

The Lewis County Budget in Brief is designed to provide an overview of the 2012 Preliminary budget. The county is proposing the use of reserve funds to balance the Preliminary budget. Changes during the budget process may change these preliminary estimates.

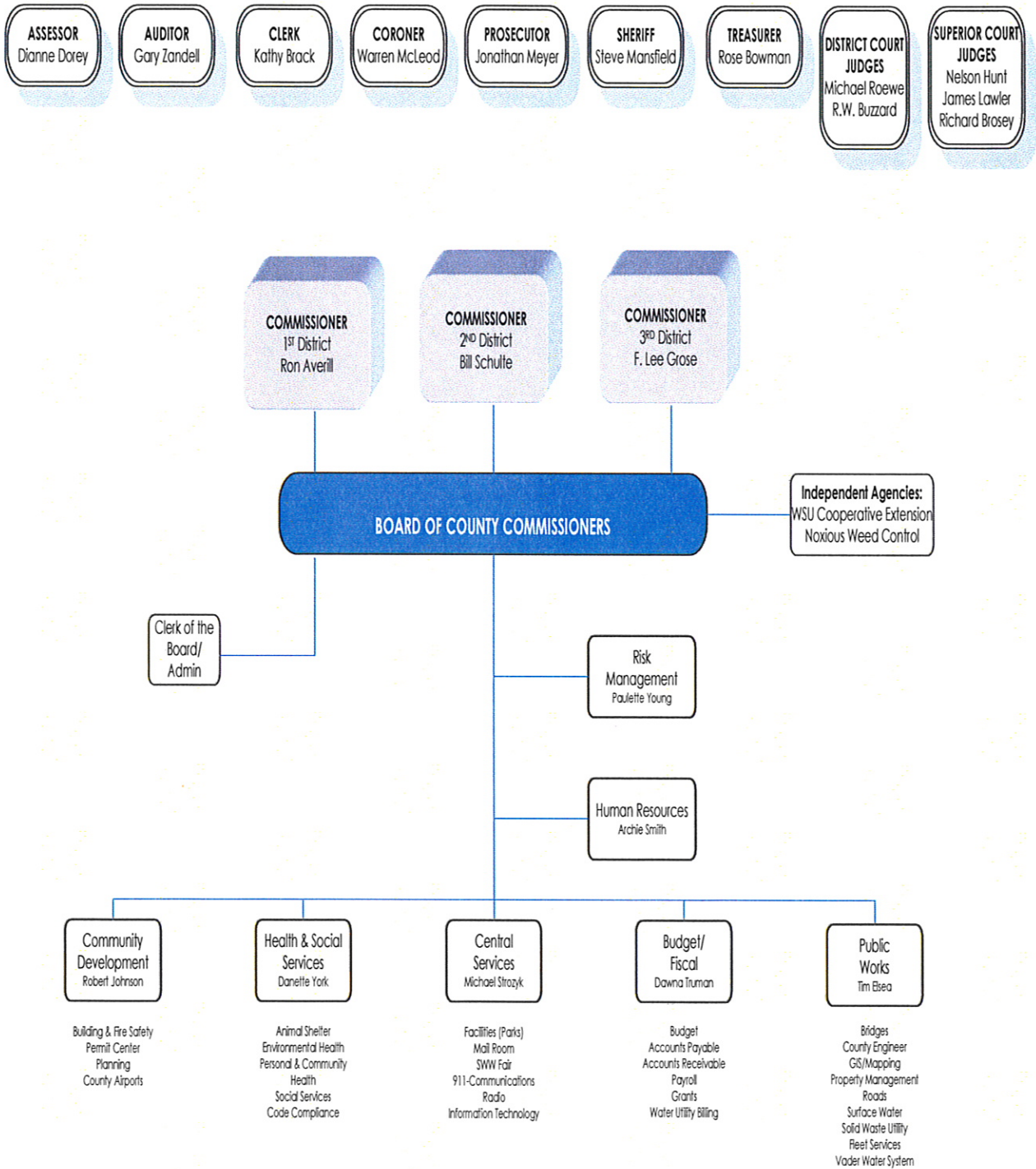
The county will have two public hearings (October 3rd and Dec 5th) and an evening presentation (Nov 21st) of the Preliminary budget before it is adopted on December 5, 2011.

While this document is not all inclusive it does provide highlights of the 2012 Preliminary budget. We have included tables, charts and graphs that outline the Preliminary General Fund revenue and expenditures as well as the budget in total.

The Budget Department would like to thank the Board of County Commissioners, Elected Officials and Department Directors for their continued cooperation during the 2012 Budget process. The Commissioners will be faced with difficult decisions during this year's budget process as they continue to make fiscal decisions that provide responsible government for the people of Lewis County.

If you have any questions concerning the 2011 Preliminary Budget in Brief please call Dawna Truman – 360-740-1209 or Lara Seiler – 360-740-1370.

2011 Lewis County Organizational Chart



A Guide to Lewis County Government

RON AVERILL, Commissioner

(360) 740-1120

F. LEE GROSE, Commissioner

(360) 740-1120

P.W. Schulte, Commissioner

(360) 740-1120

The Board of County Commissioners is the General Legislative Authority for the County and, as such, approves the annual appropriations for all county functions. The board also has quasi-judicial duties as the appeals body for some actions relating to the regulations of property division and land development.

DIANNE DOREY, Assessor

(360) 740-1111

The County Assessor is responsible for the administration of State Laws relating to assessment of real and personal property. The Assessor determines fair market value of taxable property. The Assessor's records pertaining to property ownership and value, legal descriptions and mapping are made available to the public.

GARY ZANDELL, Auditor

(360) 740-1156

The Auditor is responsible for examining all county financial transactions to ensure adequate coverage and proper reporting of expenditures for county funds, as well as completion of Financial Statements. The Auditor acts as county recorder and issues marriage licenses. The Auditor is a sales agent to the Dept. of Licensing for motor vehicles in the county as well as conducting all general and special elections while serving as the registrar of voters for the county.

KATHY BRACK, Clerk

(360) 740-1397

The County Clerk is the record management administrator and financial officer of the Superior Court for the county. The Clerk also acts as a quasi-judicial officer for the issuance of various documents, draws and maintains jury panels and collects statutory fees for litigations and fines.

WARRREN McLEOD, Coroner

(360) 740-1376

The Coroner is responsible for providing autopsy services and lab and toxicology services for all necessary cases. The Coroner determines the cause of death, processes and signs the death certificate, responds to the scene of deaths within the county, conducts investigations, protects the decedent's property, locates the next of kin, and cooperates with public officials and law enforcement agencies.

MICHAEL ROEWE, Judge

(360) 740-1200

R.W. BUZZARD, Judge

(360) 740-1200

The District Courts is the lower level of the trial court system. District Court judges decide civil damage cases where the amount at issue is no more than \$75,000 and criminal cases that carry a maximum term of imprisonment of no more than one year.

JONATHAN MEYER, Prosecuting Attorney

(360) 740-1423

The Prosecuting Attorney prosecutes all criminal matters for Lewis County and serves as legal advisor to the county departments and officials. The Prosecutor reviews all county legal documents. The office administers the crime victim/witness assistance programs and provides support enforcement services for the state and receives state and federal reimbursement.

STEVE MANSFIELD, Sheriff

(360) 740-1300

The Sheriff's Office is responsible for law enforcement, crime prevention, confinement of prisoners, the serving of civil and legal processes and emergency operations. The department is also responsible for traffic control on county roads, safe operations of watercraft on inland waters, and search and rescue.

NELSON HUNT, Judge

(360) 740-1333

JAMES LAWLER, Judge

(360) 740-1333

RICHARD BROSEY, Judge

(360) 740-1333

Superior Courts are the highest level trial courts. They are empowered to hear civil and felony criminal cases. The Superior Court has all administrative responsibilities for the Juvenile Court and Drug Court.

ROSE BOWMAN, Treasurer

(360) 740-1115

The County Treasurer is custodian of all County money and investments. The Treasurer also serves as ex-officio Treasurer and Chief Investment Officer for 64 other taxing and assessment districts and governmental entities. The Treasurer is responsible for collection and distribution of taxes and other revenues for each of the entities for which they act as Treasurer. The Treasurer manages cash flow and is responsible for managing debt service.

ROBERT JOHNSON, Community Development Director **(360) 740-1232**

The Community Development Department manages the building permit process, provides for field inspection of construction and fire related inspection, and includes activity related to planning. The Department is also responsible for the operations of the Packwood and South County Airports.

MICHAEL STROZYK, Central Services Director

(360) 740-1464

The Department is responsible for the operation of the Facilities Division, the Southwest Washington Fair, and the Information Services Division. The Department also operates the Communications Division and Radio which supports county emergency fire and police needs for which other entities can contract for services.

DANETTE YORK, Health & Social Services Director

(360) 740-1148

The Health and Social Services Department provides the administration for Public Health, the Animal Shelter, Veterans Relief, Social Services and Code Compliance.

TIM ELSEA, Public Works Director

(360) 740-2660

The Public Works Department is responsible for the County Road Fund including physical environment, road maintenance, road construction and administration. This department is also responsible for the operations of the Solid Waste and Fleet Services Divisions.

DAWNA TRUMAN, Budget/Fiscal Services Director

(360) 740-1209

The Budget/Fiscal department is responsible for the development and implementation of the County budget. This department also provides fiscal services and grant administration to all departments under the BOCC.

PAULETTE YOUNG, Risk Manager

(360) 740-1446

The Risk Management Department is responsible for the administration of the County's Risk Management program and its various insurance programs.

ARCHIE SMITH, Human Resources Administrator

(360) 740-2747

The Human Resources Department performs two centralized functions on behalf of the Board of County Commissioners (contract negotiations and oversight of the classification and compensation system) and basic HR assistance to all county offices and departments. The office also provides consultative services to departments on all HR issues.

Financial Structure of County Budget

The Lewis County accounting and budget structure is based upon Governmental Fund Accounting to ensure legal compliance and financial management for various restricted revenues and program expenditures. Fund accounting segregates certain functions and activities into separate self-balancing 'funds' created and maintained for specific purposes (as described below). Resources from one fund used to offset expenditures in a different fund are budgeted as a transfer.

The Lewis County budget is organized in a hierarchy of levels, each of which is defined below:

- Fund** A fund is an accounting entity used to record the revenues and expenditures of a governmental unit which is designated for the purpose of carrying on specific activities or attaining certain objectives. For example Fund 121, the Community Development Fund, is designated for the purposes of planning, building and permitting projects in the County.
- Department** Department designates a major department of County operations, e.g., Central Services or Human Resources.
- Program** A specific distinguishable line of work performed by the department, for the purpose of accomplishing a function for which government is responsible. For example, "Traffic Control" is included within the Sheriff's Office.
- Object** The appropriation unit (object of expenditure) is the level of detail used in the budget to sort and summarize objects of expenditure according to the type of goods or services being purchased, e.g., salaries, supplies.

FUND DESCRIPTIONS:

Governmental Fund Types

General Fund/Current Expense – The General Fund is the County's primary fund that accounts for current government operations. This fund is used to account for all resources not required to be accounted for in another fund. The General Fund supports departments and offices such as the BOCC, Auditor, Treasurer, Sheriff, Jail, Prosecutor, District and Superior Courts, general administration of the County, and many other activities for which another type of fund is not required.

Special Revenue Funds – Special Revenue Funds are used to account for revenues which are legally or administratively restricted for special purposes. These funds receive revenues from a variety of sources, including Federal and State grants, taxes, and service fees. These revenues are dedicated to carrying out the purposes of the individual special revenue fund. The County currently has 32 Special Revenue Funds. Examples of revenues that must be spent on specific purposes are restricted funds to be used for roads, community development, veterans' relief, emergency management, public health, etc.

Debt Service Funds – Debt Service Funds account for resources used to repay the principal and interest on general purpose long-term debt not serviced by the enterprise funds.

Capital Project Funds – Capital Project Funds pay for major improvements and construction. Revenues for capital funds consist of contributions from operating funds, bond proceeds and Real Estate Excise Tax (REET). These revenues are usually dedicated to capital purposes and are not available to support operating costs.

Proprietary Fund Types

Enterprise Funds – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to business enterprises. They are established as fully self-supporting operations with revenues provided primarily from fees, charges, or contracts for services. The County maintains five Enterprise Funds to account for the operations of Solid Waste, Water/Sewer, and the Airports.

Internal Service Funds – Internal Service Funds are used to account for operations similar to those accounted for in Enterprise Funds, but these funds provide goods or services to other departments on a cost reimbursement basis. The County maintains Internal Service funds to account for information services, fleet management, facilities and risk management activities.

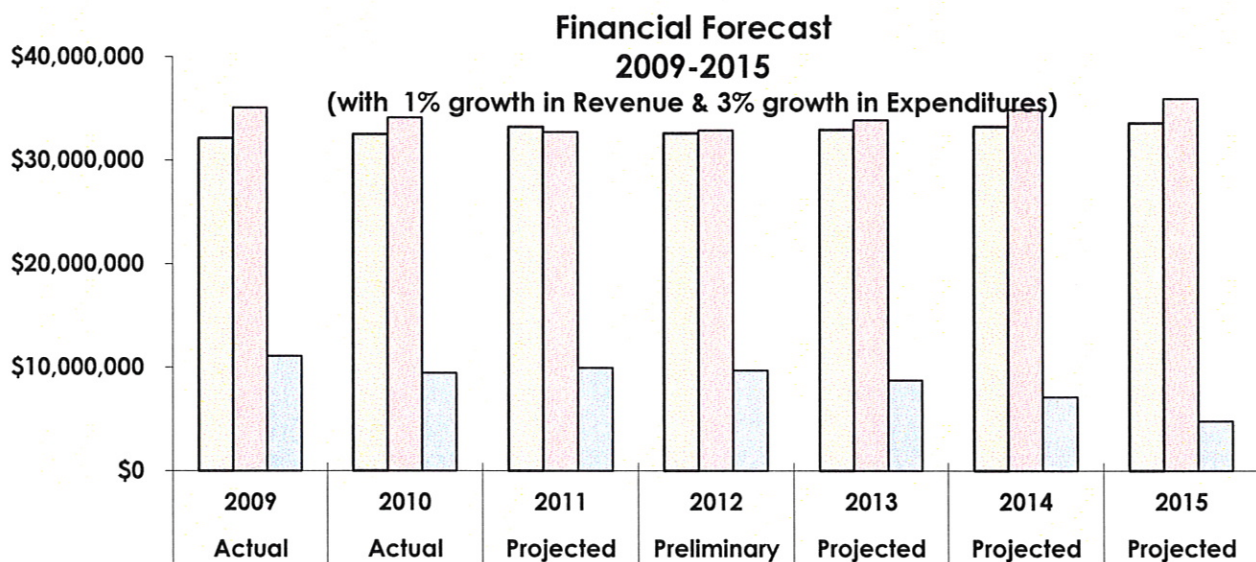
Fiduciary Funds - Fiduciary, or Trust Funds, are used to account for assets held by the County in a trustee capacity and cannot be used to support the County operations or programs. The Treasurer is responsible for 64 taxing and assessment districts.

FINANCIAL FORECAST

CURRENT EXPENSE FUND

As part of the 2012 Budget process a financial plan for the Current Expense fund was developed in an effort to forecast future revenue and expenditures. The forecast reflects 2009 and 2010 actual expenditures, 2011 budgeted revenue and expenditures, and the 2012 Preliminary budget. Future revenue (2013-2015) is shown using a minor increase (1%) and expenditures (3%).

Actual revenue receipts dropped to ~\$32 million in 2009, from \$34 million in 2008, and have remained flat for the past few years. Without the property tax shift from Roads the Current Expense fund would have used ~\$1 million more of their operating reserves in 2010 and again in 2011. Even with an increase in Timber taxes and sales tax the county will not cover the cost increases for salaries and benefits 2012. The current estimate is that we will use ~\$277,040 of reserves.



	Actual	Actual	Projected	Preliminary	Projected	Projected	Projected
	2009	2010	2011	2012	2013	2014	2015
Beg. Fund Balance	14,006,783	11,060,278	9,439,412	9,943,487	9,666,447	8,729,485	7,106,288
Revenue	32,117,131	32,474,047	33,212,021	32,580,523	32,906,328	33,235,392	33,567,745
Expenditures	35,063,636	34,094,913	32,707,946	32,857,563	33,843,290	34,858,589	35,904,346
Ending Fund Balance	11,060,278	9,439,412	9,943,487	9,666,447	8,729,485	7,106,288	4,769,687
Use of Reserves	-2,946,505	-1,620,866	504,075	-277,040	-936,962	-1,623,197	-2,336,601

NOTES:

Forecast shows a structural deficit. As long as revenue remains flat, expenditures cannot grow or reserves must be used.

2010 and 2011 revenue includes a \$1 million Shift of property taxes from the Roads fund

2012 Revenue decreases without a \$1 million shift from Roads but is somewhat offset by increases for sales and timber taxes

2011 = Projections from Depts./Offices; plus estimated increase in expenditures in the next budget amendment

2012 = Preliminary budget as of 9/2/2011

2013-2015 Revenue projection increased by 1% which is optimistic. Without new business revenue may remain stagnant

2013-2015 Expenditure projection increased by 3% per year which should cover sal/ben cost increases only

CURRENT EXPENSE REVENUE

Most County revenue is collected by the Treasurer's Office. The revenue which is directly related to Offices and Departments is also shown. Based on estimated revenue, by each Office and Department in Current Expense, total 2012 revenue is now estimated to be ~\$32.5 million. The 2012 preliminary budget shows that revenue will decrease from 2011 due to the loss of the property tax shift and grant funds.

CURRENT EXPENSE REVENUES BY DEPT./OFFICE

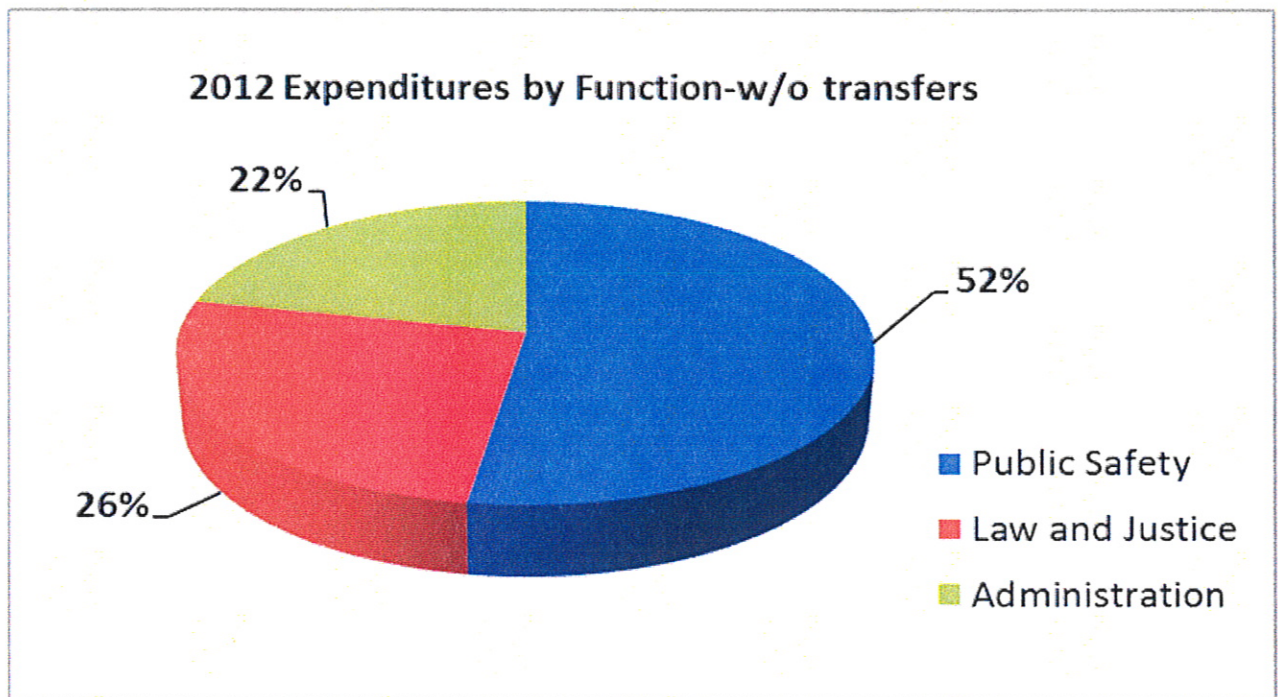
Department/Office	2009 Actual	2010 Actual	2011 Estimate	2012 Preliminary
Non Departmental	0	9,448	73,662	0
Commissioners	467,597	614,839	614,500	614,500
Auditor	691,041	681,674	681,930	665,600
Auditor-Elections	182,150	95,479	147,300	89,000
Assessor	33,810	22,073	35,251	1,500
Board of Equalization	0	0	0	0
Treasurer	22,547,928	23,098,094	23,857,475	23,589,726
Clerk	826,842	660,294	625,883	639,062
Superior Court	50,367	35,520	35,536	24,100
District Court	1,681,129	1,702,706	1,769,726	1,819,300
Prosecuting Attorney	1,157,242	1,032,873	767,203	842,014
Self Insurance	145,984	120,977	134,113	89,606
Pub Defense/Trial Ct	259,384	245,222	255,393	254,756
Civil Service	320	390	300	300
Disability Board	0	0	0	0
State Examiner	0	0	0	0
WACO/WASC	0	0	0	0
Human Resources	111,636	90,631	101,929	103,819
Budget/Fiscal Services	801,136	721,233	671,075	675,879
Boundary Review Board	0	100	100	0
Central Services	100,279	100,000	100,000	100,000
Sheriff	279,250	308,543	305,323	261,042
Jail	1,735,782	1,853,285	2,012,970	1,930,595
Juvenile	802,401	659,356	636,106	504,275
Soil & Water Cons	0	0	0	0
Weed Control	73,573	97,462	50,934	52,399
Air Pollution	0	0	0	0
Animal Shelter	129,919	134,522	136,000	136,000
Economic Development	0	0	0	0
Senior Facilities	0	140,493	132,648	132,648
Coroner	14,092	24,230	45,514	33,102
WSU Extension	25,269	24,604	21,150	21,300
Total Dept. Revenue	32,117,131	32,474,047	33,212,021	32,580,523

CURRENT EXPENSE EXPENDITURES

The following table shows expenditures by office/department. The 2012 expenditure limitations were increased over the 2011 budget by estimated salary and benefit obligations negotiated in union contracts for 2011.

CURRENT EXPENSE EXPENDITURES BY DEPT/OFFICE

Department/Office	2009 Actual	2010 Actual	2011 Estimate	2012 Prelim
Non Departmental	0	12,956	0	0
Commissioners	681,036	580,338	517,655	577,144
Auditor	1,147,361	1,148,404	1,102,909	1,116,900
Auditor-Elections	239,218	231,406	242,438	256,200
Assessor	1,576,140	1,565,074	1,533,999	1,588,373
Board of Equalization	17,264	15,283	7,024	13,600
Treasurer	788,165	733,392	757,440	782,300
Clerk	1,016,467	982,327	954,989	1,006,898
Superior Court	1,467,445	1,369,077	1,384,921	1,185,589
District Court	1,674,616	1,635,905	1,670,388	1,718,600
Prosecuting Attorney	3,179,815	2,736,757	2,553,902	2,561,105
Self Insurance	256,720	242,022	220,170	186,402
Pub Defense/Trial Ct	1,340,367	1,452,529	1,474,359	1,500,400
Civil Service	11,727	13,433	17,011	17,200
Disability Board	809	1,733	0	1,700
State Examiner	32,309	32,675	40,000	40,000
WACO/WASC	24,237	24,342	22,220	23,000
Human Resources	205,584	186,816	224,685	218,201
Budget/Fiscal Services	855,602	827,103	770,358	826,401
Boundary Review Board	1,477	1,918	3,601	4,000
Central Services	145,728	140,808	133,930	142,529
Sheriff	6,855,366	6,439,313	6,469,373	6,739,300
Jail	6,057,474	5,767,516	5,987,816	6,195,917
Juvenile	2,847,193	2,768,967	2,661,262	2,788,704
Soil & Water Cons	46,647	0	0	0
Weed Control	180,844	179,362	145,386	152,800
Air Pollution	14,424	14,620	14,584	14,800
Animal Shelter	318,045	308,094	314,091	337,500
Economic Development	18,000	0	0	0
Senior Facilities	0	213,173	130,000	132,750
Coroner	312,326	299,984	291,399	296,677
WSU Extension	196,319	202,537	196,353	199,300
Total Dept. Expenditure	31,508,727	30,127,864	29,842,263	30,624,290
Transfers	3,524,608	3,967,049	2,526,245	2,233,273
Total Expenditures	35,033,335	34,094,913	32,368,508	32,857,563



EXAMPLES OF EXPENDITURES BY FUNCTION:

Public Safety:

Sheriff, Jail, Juvenile Detention and Civil Service

Law and Justice:

Superior Court, District Court, Clerk's Office, Indigent Defense

Administration:

BOCC, Auditor, Treasurer, Assessor, Risk, Central Services
Administration, Budget/Fiscal Services, Human Resources, Weed
Control & WSU

VARIOUS FUNDS - REVENUE SUMMARY

Fund #	Fund Name	2009 Actual	2010 Actual	2011 Estimate	2012 Preliminary
101	Emergency Management	356,302	512,791	366,242	292,187
103	Veterans Relief	140,784	167,558	174,544	176,089
104	Social Services	2,552,913	2,422,800	2,275,309	2,582,853
105	Law Library	83,441	66,763	67,000	67,000
106	SWW Fair	1,117,442	1,150,215	972,955	947,125
107	Communications	2,178,654	2,355,350	2,602,034	2,558,059
108	Treasurer's O&M	95,160	125,811	110,319	100,554
109	Drug Control	23,603	27,876	24,000	25,000
110	CD-MH-TC tax	0	0	75,000	969,217
113	Self Insurance Reserve	10,842	7,968	9,810	9,902
117	Roads	24,406,732	22,880,116	20,910,571	23,578,659
121	Community Development	2,211,290	2,108,422	1,712,810	1,974,000
122	Chehalis River Basin Flood Authori	904,735	1,467,269	1,528,202	1,170,387
123	Forest Counties	179,376	161,038	103,000	0
125	Flood Control	35,584	72,567	0	0
126	Chehalis River Flood Zone District	0	0	5,000	0
128	Paths & Trails	16,263	16,095	16,052	16,175
130	Distressed Counties	1,016,983	929,093	800,500	800,500
132	E-REET Technology	22,004	113,758	0	0
138	Dispute Resolution	54,376	51,166	51,340	50,000
140	Community Devlpmnt Block Grant	89,850	683,932	68,722	0
150	Grant Award	57,752	77,923	37,643	34,585
158	Election Reserve	23,404	56,233	16,968	10,086
159	Auditor's O&M	142,180	109,707	108,350	111,400
160	Criminal Drug Investment Trust	5,432	16,974	1,600	1,600
162	Sheriff's Airplane	150	2,818	2,350	10,350
165	Gambling & Fraud Enforcement	0	644,012	4,218	0
190	Public Health	2,700,840	2,751,436	2,200,938	2,250,627
192	Senior Transportation	389,189	0	0	0
197	SWWF Cumulative Reserve	0	0	0	0
198	Stadium	299,915	270,350	240,250	240,250
199	Senior Services	856,719	194	36	0
203	2003 Debt Service	804,222	808,417	806,342	809,565
204	1999 Bond Redemption	502,236	8	0	0
205	2005 Debt Service	513,760	515,339	513,779	512,779
209	2009 Debt Service	5,067,622	443,086	442,621	445,621
210	Bond Redemption-CC Airport	316,206	316,206	316,206	316,707
301	Land Acquisition	23,748	64,649	28,000	140,000
306	Vader Water Capital Imp	0	0	120,000	1,154,675
310	Capital Facilities Plan	2,178,854	2,793,483	2,700,275	2,337,886
401	Solid Waste	1,951,738	2,264,052	1,992,544	2,036,992
405	Packwood Airport	198,584	507,567	95,500	102,500
407	South County Airport	187,886	251,965	299,000	516,110
410	Water/Sewer	1,697	1,580	74,925	87,573
415	Solid Waste Disposal Dist. #1	5,138,913	5,021,094	4,749,810	4,696,000
501	Equipment Rental & Revolving	4,051,205	3,851,441	3,623,092	3,383,780
505	Risk Management	998,900	731,270	936,711	1,514,777
506	Pits & Quarries	209,353	325,776	260,000	545,000
507	Facilities	3,144,813	3,108,410	2,420,402	2,671,616
510	County Insurance	743,144	297,071	820,844	630,079
540	Information Technology	1,947,351	1,995,818	1,720,872	1,815,555
621	Centralia Chehalis Airport	1,564,297	1,279,919	1,430,392	1,430,392
623	Vader Water System	0	50,485	254,610	266,966
Total Other Funds		69,516,442	63,877,870	58,091,688	63,391,178
Total Current Expense		32,117,131	32,474,047	33,212,021	32,580,523
TOTAL REVENUE/OTHER SOURCES		101,633,573	96,351,917	91,303,709	95,971,701

VARIOUS FUNDS - EXPENDITURE SUMMARY

Fund #	Fund Name	2009 Actual	2010 Actual	2011 Estimate	2012 Preliminary
101	Emergency Management	344,025	339,487	334,524	292,697
103	Veterans Relief	113,968	104,030	168,975	173,299
104	Social Services	2,934,164	2,692,306	2,400,554	2,518,362
105	Law Library	74,941	64,663	69,508	70,332
106	SWW Fair	1,158,039	1,161,313	925,529	997,649
107	Communications	2,574,078	2,609,368	2,565,307	2,763,126
108	Treasurer's O&M	100,416	111,436	107,791	101,334
109	Drug Control	23,000	25,000	24,000	25,000
110	CD-MH-TC tax	0	0	0	784,243
113	Self Insurance	200,000	0	0	0
117	Roads	23,325,362	24,636,020	22,290,330	28,412,009
121	Community Development	2,212,034	2,181,906	1,601,706	1,929,586
122	Chehalis River Basin Flood Authority	915,208	1,447,319	1,528,202	1,174,483
123	Forest Counties	411,464	435,405	150,000	132,979
125	Flood Control	419,195	0	67,567	5,000
126	Chehalis River Basin Sub-Zone District	0	0	0	5,000
128	Paths & Trails	455	66,562	40,000	0
130	Distressed Counties	660,171	1,459,350	865,000	1,000,000
132	E-REET Technology	0	120,434	0	0
138	Dispute Resolution	55,636	53,775	49,636	49,636
140	Community Dev Block Grant	89,850	683,932	68,722	0
150	Grant Award	58,735	68,261	47,189	32,991
158	Election Reserve	27,890	71,098	28,867	82,739
159	Auditor's O&M	83,525	305,514	85,508	112,634
160	Criminal Drug Investment Trust	44,540	56,048	41,026	36,440
162	Sheriff's Airplane	7,083	7,500	7,812	8,115
165	Gambling & Fraud Enforcement	0	61,948	262,877	323,405
190	Public Health	2,776,631	2,655,554	2,178,612	2,250,622
192	Senior Transportation	416,467	0	0	0
197	SWW Fair Cumulative Res	0	0	0	0
198	Stadium	205,930	233,679	248,711	295,025
199	Senior Services	944,002	0	99,894	0
203	2003 Debt Service	804,517	808,717	806,342	809,565
204	1999 Bond Redemption	503,189	0	0	0
205	2005 Debt Service	514,032	515,632	516,570	512,368
209	2009 Debt Service	5,064,169	443,386	442,800	446,875
210	Bond Redemption-CC Airport	316,206	316,206	316,206	316,707
301	Land Acquisition	202,341	95,849	23,386	187,500
303	2003 Construction Fund	4,253	0	0	0
306	Vader Water System Improvements	0		120,000	1,154,675
310	Capital Facilities Plan	2,537,116	2,301,953	2,044,722	1,604,065
401	Solid Waste	2,005,907	2,117,166	1,948,554	2,488,164
405	Packwood Airport	110,849	13,635	87,563	103,794
407	South County Airport	248,011	346,577	291,079	534,514
410	Water/Sewer	8,777	26,816	75,815	153,698
415	Solid Waste Disposal Dist. #1	5,386,115	5,535,032	5,316,749	5,371,950
501	Equipment Rental & Revolving	3,794,830	3,774,134	3,745,984	3,609,122
505	Risk Management	1,637,103	1,807,392	1,275,760	1,252,622
506	Pits & Quarries	217,260	294,046	267,307	552,890
507	Facilities	3,792,588	3,162,080	2,425,849	2,688,237
510	County Insurance	1,028,700	495,458	708,200	663,450
540	Information Technology	1,818,001	1,757,470	1,757,629	1,815,610
621	Centralia Chehalis Airport	1,243,656	1,037,255	1,313,316	1,391,750
623	Vader Water System	0	25,293	304,841	264,508
Total Other Funds		71,414,429	66,526,004	60,046,519	69,498,770
Total Current Expense		35,033,335	34,094,913	32,368,508	32,857,563
TOTAL EXPENSE/EXPENDITURES		106,447,765	100,620,917	92,415,027	102,356,333